



Trustees' Financial Summary

FY2015-16

Submit ID: 0481-68424879

24 Lake County

0481 St Ignatius K-12 Schools

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Adam Hawkaluk **Phone #:** (406) 745-3811

(Signature)

(Date)

Chair, Board of Trustees: Gene Posivio

(Signature)

(Date)

County Superintendant Carolyn Hall

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.

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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
101	Schoolwide Projects	FEDERAL	PCard Rebate	federal
138	Miscellaneous State Grant	STATE	2014-2015 MOST	State
139	Miscellaneous State Grant	STATE	2015-2016 MOST Grant	State
141	Misc Federal Grant from other State Agency	FEDERAL	2011/2012	unknown
152	Miscellaneous State Grant	STATE	2013-2014 Grad Matte	State
153	Miscellaneous State Grant	STATE	2014-2015 Grad Matte	State
154	Miscellaneous State Grant	STATE	2015-2016 Grad Matt	State
156	Miscellaneous State Grant	STATE	2016-2017 Grad Matte	State
186	Schoolwide Projects	FEDERAL	N/A	federal
191	Misc Federal Grant from other State Agency	FEDERAL	Pre Employment Trans	unknown
192	Medicaid	STATE		State
273	Vo Ed Family & Consumer Science	STATE		State
274	Vo Ed Business/Marketing	STATE		State
275	Vo Ed Family & Consumer Science	STATE		State
276	Vo Ed Tech Ed/Industrial Arts	STATE		State
323	Miscellaneous State Grant	STATE	Early Warning System	State
428	Title III Part A English Language Acquisition	FEDERAL	204048114113	84.365A
452	Title I - Schoolwide	FEDERAL	024 0481 32 16	Federal
476	GEAR UP	FEDERAL	2014-2015	84.334
478	GEAR UP	FEDERAL	Maps/Summer	84.334
479	GEAR UP	FEDERAL	2015-2016	84.334
480	GEAR UP	FEDERAL	Success Program spea	84.334
481	GEAR UP	FEDERAL	Summer Program 2016	84.334
721	Title VII, Indian Education	FEDERAL	S060A120911	84.060
786	IDEA Part B	FEDERAL		84.027
833	21st Century Community Learning	FEDERAL		84.287
841	Miscellaneous State Grant	STATE		State
843	21st Century Community Learning	FEDERAL		84.287
845	21st Century Community Learning	FEDERAL	024 0481 1714	84.287
846	Vo Ed Carl Perkins Basic Grant	FEDERAL	024 0481 8115	84.048A
888	Miscellaneous Federal Grant thru OPI	FEDERAL	INDIRECT COST	unknown

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	174,116.36	88,232.52		1,181.11
02	Taxes Receivable - Real and Personal (120-149)	8,988.78	7,835.03		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				1,441.48
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	183,105.14	96,067.55		2,622.59
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	8,988.78	7,835.03		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				2,718.56
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	174,116.36	88,232.52		(95.97)
52	TOTAL FUND BALANCE/EQUITY	174,116.36	88,232.52		2,622.59
53	TOTAL LIABILITIES AND FUND BALANCE	183,105.14	96,067.55		2,622.59

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,011.27	249,065.00	8,305.85	10,135.97
02	Taxes Receivable - Real and Personal (120-149)	167.55			201.47
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			145,967.07	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,178.82	249,065.00	154,272.92	10,337.44
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	167.55		16,569.01	201.47
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	2,080.00		9,549.99	
48	Fund Balance for Budget	931.27	249,065.00	128,153.92	10,135.97
52	TOTAL FUND BALANCE/EQUITY	3,011.27	249,065.00	137,703.91	10,135.97
53	TOTAL LIABILITIES AND FUND BALANCE	3,178.82	249,065.00	154,272.92	10,337.44

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	726.06			11,564.92
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,878.35			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,604.41			11,564.92
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	851.50			
48	Fund Balance for Budget	1,752.91			11,564.92
52	TOTAL FUND BALANCE/EQUITY	2,604.41			11,564.92
53	TOTAL LIABILITIES AND FUND BALANCE	2,604.41			11,564.92

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,101,851.50	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			1,101,851.50	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			39,880.23	
48	Fund Balance for Budget			1,061,971.27	
52	TOTAL FUND BALANCE/EQUITY			1,101,851.50	
53	TOTAL LIABILITIES AND FUND BALANCE			1,101,851.50	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			42,700.48	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			42,700.48	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			9,000.00	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			9,000.00	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			33,700.48	
52	TOTAL FUND BALANCE/EQUITY			33,700.48	
53	TOTAL LIABILITIES AND FUND BALANCE			42,700.48	



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		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	63,894.49	1,710.97		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	0.04			
06	Other Current Assets (190-210)	137.00			
20	TOTAL ASSETS AND OTHER DEBITS	64,031.53	1,710.97		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	64,031.53	1,710.97		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	64,031.53	1,710.97		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	64,031.53	1,710.97		



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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	Agency - E	Cafeteria/Flex Plan Fund		
	(94)	(95)		
ASSETS, LIABILITIES, AND FUND BALANCE				
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	214,290.96	191,948.65
1112	District Levy - Personal Property	452.28	737.22
1114	District Levy - Pers Prop/Mobile Homes	1,684.71	3,251.26
1190	Penalties and Interest on Taxes	889.80	1,951.57
1510	Interest Earnings	2,994.15	2,757.44
3110	Direct State Aid	1,486,619.41	1,498,505.37
3111	Quality Educator	145,800.02	145,778.68
3112	At Risk Student	44,155.08	41,937.01
3113	Indian Education For All	10,159.20	10,168.56
3114	American Indian Achievement Gap	59,200.00	62,115.00
3115	State Spec Ed Allowable Cost Pymt to Districts	188,149.27	178,130.71
3116	Data For Achievement	7,470.00	9,740.00
3118	Natural Resource Development	10,593.89	16,823.12
3120	State Guaranteed Tax Base Aid	977,077.48	983,261.68
3444	State School Block Grant	65,173.77	65,173.77
3446	SB96 Block Grant Reimbursement	1,637.63	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,216,347.65	3,212,280.04

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	1,499,754.43	1,540,591.72
			2XX	Personal Services - Employee Benefits	204,262.97	176,782.69
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	31,476.96	32,277.68
			2XX	Personal Services - Employee Benefits	4,273.83	5,159.73
		221X	Improvement of Instruction Services			
			1XX	Personal Services - Salaries	1,310.00	0.00
			2XX	Personal Services - Employee Benefits	5.67	0.00
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	84,668.09	78,273.56
			2XX	Personal Services - Employee Benefits	7,898.15	9,055.48
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	105,103.59	79,119.21
			2XX	Personal Services - Employee Benefits	20,602.25	16,466.93
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	269,088.72	229,037.67



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	55,899.68	47,665.65
		25XX Support Services - Business			
			1XX Personal Services - Salaries	99,832.89	103,368.71
			2XX Personal Services - Employee Benefits	29,426.64	34,274.42
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	195,923.10	198,292.11
			2XX Personal Services - Employee Benefits	17,795.46	31,281.81
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	284,116.01	260,057.85
			2XX Personal Services - Employee Benefits	47,275.46	39,746.18
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	18,925.44	0.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	98,364.28	102,960.89
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	107,977.00	109,774.02
			2XX Personal Services - Employee Benefits	11,614.84	12,168.43
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	5,150.00	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	0.00	102,699.87
			2XX Personal Services - Employee Benefits	0.00	1,703.51
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	10.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,200,745.46</u>	<u>3,210,768.12</u>



Trustees' Financial Summary

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24 Lake County

0481 St Ignatius K-12 Schools

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					172,604.44 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,212,280.04 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,210,768.12 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					174,116.36 (5)



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0481 St Ignatius K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	263,334.07	170,133.14
	1112 District Levy - Personal Property	588.13	797.54
	1114 District Levy - Pers Prop/Mobile Homes	2,441.32	3,538.51
	1190 Penalties and Interest on Taxes	1,210.72	1,847.00
	1510 Interest Earnings	2,598.58	1,938.30
	2220 County On-Schedule Trans Reimb	57,944.16	57,944.18
	3210 State On-Schedule Trans Reimb	57,944.16	57,944.16
	3444 State School Block Grant	17,072.04	17,072.04
	3446 SB96 Block Grant Reimbursement	2,435.88	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		405,569.06	311,214.87

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	12,060.73	8,791.02
			2XX	Personal Services - Employee Benefits	2,214.17	1,829.74
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	342,976.60	342,977.54
			810	Dues and Fees	391.50	500.00
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition	0.00	30,000.00
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	28,249.20	28,249.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				385,892.20	412,347.50	



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Schedule Of Changes Worksheet					Fund Code 10
Beginning Fund Balance					189,365.15 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					311,214.87 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					412,347.50 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					88,232.52 (5)



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0481 St Ignatius K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1621 Lunch Sales	29,380.78	10,367.35
	1632 Daily Adult Sales	3,077.93	6,043.80
	1900 Other Revenue from Local Sources	0.36	127.33
	3220 State Food Services Match	757.30	6,059.78
	4550 Federal Child Nutrition	207,828.20	270,011.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		241,044.57	292,609.40

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	116,821.03	104,395.70
			2XX Personal Services - Employee Benefits	17,156.52	23,417.94
			4XX Purchased Property Services	0.00	1,126.54
			5XX Other Purchased Services	1,046.94	170.00
			6XX Supplies and Materials	113,729.61	164,615.96
			810 Dues and Fees	115.00	115.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				248,869.10	293,841.14

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	10,042.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	292,609.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	293,841.14	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	2,718.56	
Less Last Year	8,906.97	(4b)
	-6,188.41	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,622.59	(5)



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0481 St Ignatius K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	1,843.37	1,426.95
	1112 District Levy - Personal Property	1.47	4.25
	1114 District Levy - Pers Prop/Mobile Homes	2.52	18.57
	1190 Penalties and Interest on Taxes	2.37	13.46
	1510 Interest Earnings	92.51	24.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,942.24</u>	<u>1,488.21</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	2,500.00	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	2,080.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,500.00</u>	<u>2,080.00</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	4,023.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,488.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,080.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 2,080.00 Less Last Year 2,500.00 (4b)	-420.00	
	-420.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,011.27	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3,499.79	3,395.06
	2240 County Retirement Distribution	480,588.96	406,951.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		484,088.75	410,346.21

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	271,696.20	247,684.31
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	4,938.52	4,885.82
	221X Improvement of Instruction Services				
		2XX	Personal Services - Employee Benefits	25.83	665.20
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	13,787.86	12,656.89
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	18,122.14	13,961.47
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	45,323.89	34,810.41
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	15,468.13	15,879.74
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	28,855.61	28,703.72
280	Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	44,662.90	48,324.50
	62XX Resources Transferred to Other School Districts or Cooperatives				
		920	Resources Transferred to Other School Districts or Cooperatives	16,893.06	19,037.76
394	State Career & Technical Ed Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	9,148.91	8,862.57
395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	8,052.82	8,441.61
610	Adult Continuing Education Programs				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	443.85	0.00



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0481 St Ignatius K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
		221X Improvement of Instruction Services				
			2XX Personal Services - Employee Benefits	0.00	659.09	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	852.84	539.61	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	15,502.06	14,680.98	
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits	15,952.15	14,536.38	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>509,726.77</u>	<u>474,330.06</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					313,048.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					410,346.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					474,330.06	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					249,065.00	(5)



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0481 St Ignatius K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
101 Schoolwide Projects		
	1910 Rentals	581.47
139 Miscellaneous State Grant		
	4700 Federal Miscellaneous Grants from other State Agencies	5,000.00
153 Miscellaneous State Grant		
	1900 Other Revenue from Local Sources	2.11
154 Miscellaneous State Grant		
	1900 Other Revenue from Local Sources	136.00
	3240 Graduation Matters Montana	4,432.59
186 Schoolwide Projects		
	1920 Contributions/Donations from Private Sources	18,573.05
191 Misc Federal Grant from other State Agency		
	4740 Pre-Employment Transition Services (DPHHS)	2,588.74
192 Medicaid		
	3354 Medicaid - Speech Therapy	26,341.44
273 Vo Ed Family & Consumer Science		
	1900 Other Revenue from Local Sources	25.87
274 Vo Ed Business/Marketing		
	3900 State Career & Technical Ed Entitlement	1,570.00
275 Vo Ed Family & Consumer Science		
	3900 State Career & Technical Ed Entitlement	2,401.00
276 Vo Ed Tech Ed/Industrial Arts		
	3900 State Career & Technical Ed Entitlement	2,057.00
323 Miscellaneous State Grant		
	3290 State - Other State Grants	11,181.90
452 Title I - Schoolwide		
	4940 Schoolwide Program	366,519.00
476 GEAR UP		
	1900 Other Revenue from Local Sources	341.00
479 GEAR UP		
	4710 GEAR UP	59,390.34
480 GEAR UP		
	4710 GEAR UP	9,750.00
481 GEAR UP		
	4710 GEAR UP	20,337.34
721 Title VII, Indian Education		
	4130 Title VII Indian Education	66,198.00
786 IDEA Part B		
	5700 Resources Transferred from Other School Districts or Cooperatives	110,695.00



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841 Miscellaneous State Grant

3357 Montana Administrative Claiming Reimbursement 195,725.83

843 21st Century Community Learning

1900 Other Revenue from Local Sources 2.13

845 21st Century Community Learning

1900 Other Revenue from Local Sources 990.00

4340 Title IV, Part B, 21st Century Community Learning Centers 50,288.00

846 Vo Ed Carl Perkins Basic Grant

4510 Carl Perkins (Federal Vo-Ed) - Basic Grant 10,797.00

888 Miscellaneous Federal Grant thru OPI

4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements 0.09

6100 Material Prior Period Revenue Adjustments 65,767.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

1,031,691.90

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
-----	---------	----------	--------	------------	------------

139 Miscellaneous State Grant

470 Federal Miscellaneous Grants from other State Agencies

1XXX Instruction

1XX Personal Services - Salaries 2,874.14

2XX Personal Services - Employee Benefits 665.86

6XX Supplies and Materials 1,460.00

139 Subtotal 5,000.00

154 Miscellaneous State Grant

324 Graduation Matters Montana

1XXX Instruction

1XX Personal Services - Salaries 1,600.00

2XX Personal Services - Employee Benefits 275.28

5XX Other Purchased Services 2,338.22

6XX Supplies and Materials 786.50

154 Subtotal 5,000.00

186 Schoolwide Projects

1XX Regular Education Programs - Elementary/Secondary

26XX Operation and Maintenance of Plant Services

3XX Purchased Professional and Technical Services 446.00

6XX Supplies and Materials 3,401.00

4XXX Facilities Acquisition and Construction Services

3XX Purchased Professional and Technical Services 0.08

6XX Supplies and Materials 0.32

7XX Property and Equipment Acquisition 8,500.00

186 Subtotal 12,347.40



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
191	Misc Federal Grant from other State Agency				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			5XX Other Purchased Services		30.00
			6XX Supplies and Materials		21.00
	470	Federal Miscellaneous Grants from other State Agencies			
		1XXX	Instruction		
			5XX Other Purchased Services		992.50
			6XX Supplies and Materials		1,515.24
			810 Dues and Fees		30.00
			191 Subtotal		2,588.74
274	Vo Ed Business/Marketing				
	392	State Career & Technical Ed Entitlement - Business			
		1XXX	Instruction		
			6XX Supplies and Materials		1,570.00
			274 Subtotal		1,570.00
275	Vo Ed Family & Consumer Science				
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			6XX Supplies and Materials		2,401.00
			275 Subtotal		2,401.00
276	Vo Ed Tech Ed/Industrial Arts				
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			6XX Supplies and Materials		2,057.00
			276 Subtotal		2,057.00
323	Miscellaneous State Grant				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			1XX Personal Services - Salaries		3,840.00
			2XX Personal Services - Employee Benefits		660.48
			6XX Supplies and Materials		5,461.42
			323 Subtotal		9,961.90
452	Title I - Schoolwide				
	494	Schoolwide Program			
		1XXX	Instruction		
			1XX Personal Services - Salaries		243,458.20
			2XX Personal Services - Employee Benefits		60,580.17
			6XX Supplies and Materials		22,640.00
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		22,724.91



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		6,259.70
			5XX Other Purchased Services		9,835.00
			6XX Supplies and Materials		1,021.02
			452 Subtotal		366,519.00
478	GEAR UP				
	471	GEAR UP			
		1XXX	Instruction		
			6XX Supplies and Materials		140.00
			478 Subtotal		140.00
479	GEAR UP				
	471	GEAR UP			
		1XXX	Instruction		
			1XX Personal Services - Salaries		42,555.50
			2XX Personal Services - Employee Benefits		11,013.91
			5XX Other Purchased Services		2,432.95
			6XX Supplies and Materials		3,387.98
			479 Subtotal		59,390.34
480	GEAR UP				
	471	GEAR UP			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		9,750.00
			480 Subtotal		9,750.00
481	GEAR UP				
	471	GEAR UP			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		10,000.00
			5XX Other Purchased Services		300.00
			6XX Supplies and Materials		140.00
			481 Subtotal		10,440.00
721	Title VII, Indian Education				
	413	Title VII Indian Education			
		1XXX	Instruction		
			1XX Personal Services - Salaries		43,644.50
			2XX Personal Services - Employee Benefits		13,692.34
			5XX Other Purchased Services		1,713.84
			6XX Supplies and Materials		5,587.32
			810 Dues and Fees		1,560.00
			721 Subtotal		66,198.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
786	IDEA Part B				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		94,911.00
			2XX Personal Services - Employee Benefits		15,784.00
			786 Subtotal		110,695.00
841	Miscellaneous State Grant				
	280	Special Education - Local and State			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		185,600.43
			841 Subtotal		185,600.43
843	21st Century Community Learning				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits		355.25
			843 Subtotal		355.25
845	21st Century Community Learning				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
			1XX Personal Services - Salaries		38,910.31
			2XX Personal Services - Employee Benefits		9,939.88
			5XX Other Purchased Services		168.40
			6XX Supplies and Materials		1,260.13
			845 Subtotal		50,278.72
846	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		410.37
			6XX Supplies and Materials		10,386.63
			846 Subtotal		10,797.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					911,089.78



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0481 St Ignatius K-12 Schools

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					19,369.93 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,031,691.90 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					911,089.78 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	9,549.99	Less Last Year	11,818.13	(4b)	-2,268.14
					-2,268.14 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					137,703.91 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
101 Schoolwide Projects	581.47	0.00	581.47
139 Miscellaneous State Grant	5,000.00	5,000.00	0.00
153 Miscellaneous State Grant	2.11	0.00	2.11
154 Miscellaneous State Grant	4,568.59	5,000.00	-431.41
186 Schoolwide Projects	18,573.05	12,347.40	6,225.65
191 Misc Federal Grant from other State Agency	2,588.74	2,588.74	0.00
192 Medicaid	26,341.44	0.00	26,341.44
273 Vo Ed Family & Consumer Science	25.87	0.00	25.87
274 Vo Ed Business/Marketing	1,570.00	1,570.00	0.00
275 Vo Ed Family & Consumer Science	2,401.00	2,401.00	0.00
276 Vo Ed Tech Ed/Industrial Arts	2,057.00	2,057.00	0.00
323 Miscellaneous State Grant	11,181.90	9,961.90	1,220.00
452 Title I - Schoolwide	366,519.00	366,519.00	0.00
476 GEAR UP	341.00	0.00	341.00
478 GEAR UP	0.00	140.00	-140.00
479 GEAR UP	59,390.34	59,390.34	0.00
480 GEAR UP	9,750.00	9,750.00	0.00
481 GEAR UP	20,337.34	10,440.00	9,897.34
721 Title VII, Indian Education	66,198.00	66,198.00	0.00
786 IDEA Part B	110,695.00	110,695.00	0.00
841 Miscellaneous State Grant	195,725.83	185,600.43	10,125.40
843 21st Century Community Learning	2.13	355.25	-353.12
845 21st Century Community Learning	51,278.00	50,278.72	999.28
846 Vo Ed Carl Perkins Basic Grant	10,797.00	10,797.00	0.00
888 Miscellaneous Federal Grant thru OPI	65,767.09	0.00	65,767.09
Total	1,031,691.90	911,089.78	120,602.12



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0481 St Ignatius K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	4,102.69	4,298.89
	1112 District Levy - Personal Property	8.07	14.94
	1114 District Levy - Pers Prop/Mobile Homes	28.45	65.82
	1190 Penalties and Interest on Taxes	15.46	14.98
	1340 Fees for Adult Education	1,100.00	2,200.00
	1510 Interest Earnings	119.28	96.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,373.95	6,690.72

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	5,137.50	1,637.53
			2XX Personal Services - Employee Benefits	131.40	8.66
			5XX Other Purchased Services	694.00	694.00
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	0.00	2,750.00
			2XX Personal Services - Employee Benefits	0.00	15.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,962.90	5,106.06

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance	8,551.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,690.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,106.06	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,135.97	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	27.34	12.27
	3260 State Driver's Education Reimbursement	4,102.58	8,158.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,129.92	8,170.62

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	3,197.25	5,598.25
			2XX Personal Services - Employee Benefits	0.00	25.88
			4XX Purchased Property Services	588.25	851.50
			6XX Supplies and Materials	909.79	84.71
			810 Dues and Fees	22.66	28.84
	999 Undistributed				
	9999 Undistributed				
			892 Material Prior Period Expenditure Adjustments	0.00	346.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,717.95	6,935.18

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					1,256.62 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					8,170.62 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,935.18 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	851.50	Less Last Year	739.15	(4b)	112.35
					112.35 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,604.41 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	112.82	121.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		112.82	121.71

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					11,443.21 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					121.71 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					11,564.92 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	8,753.41	10,068.71
	1900 Other Revenue from Local Sources	5,037.52	2,427.62
	4820 Federal Impact Aid - Title VIII	882,309.78	960,225.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		896,100.71	972,721.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	166,965.26	23,630.66
			2XX Personal Services - Employee Benefits	24.29	1,218.40
			3XX Purchased Professional and Technical Services	160.00	80.00
			4XX Purchased Property Services	0.00	1,789.84
			5XX Other Purchased Services	20,430.95	23,291.48
			6XX Supplies and Materials	45,281.46	40,196.53
			810 Dues and Fees	3,534.71	2,091.00
			8XX Other Expenditures	1,123.81	0.00
	21XX Support Services - Students				
			6XX Supplies and Materials	211.50	0.00
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	0.00	4,000.00
			2XX Personal Services - Employee Benefits	0.00	23.08
			5XX Other Purchased Services	4,608.12	4,903.76
			6XX Supplies and Materials	768.58	362.14
			810 Dues and Fees	90.00	0.00
	222X Educational Media Services				
			6XX Supplies and Materials	1,250.79	3,826.38
	23XX Support Services - General Administration				
			3XX Purchased Professional and Technical Services	28,895.87	29,738.15
			4XX Purchased Property Services	0.00	321.22
			5XX Other Purchased Services	1,783.40	2,439.05
			6XX Supplies and Materials	12,825.40	13,886.14
			810 Dues and Fees	1,042.03	5,671.10
			8XX Other Expenditures	333.80	0.00
	24XX Support Services - School Administration				
			5XX Other Purchased Services	2,093.99	609.39
			6XX Supplies and Materials	4,951.51	4,015.81
			810 Dues and Fees	2,244.00	109.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
		25XX Support Services - Business			
		3XX	Purchased Professional and Technical Services	4,804.56	9,460.92
		4XX	Purchased Property Services	75.00	0.00
		5XX	Other Purchased Services	65,217.36	65,134.17
		6XX	Supplies and Materials	5,001.57	15,977.16
		810	Dues and Fees	7,216.59	7,490.07
		8XX	Other Expenditures	54.82	0.00
		26XX Operation and Maintenance of Plant Services			
		2XX	Personal Services - Employee Benefits	7.75	0.00
		3XX	Purchased Professional and Technical Services	0.00	17,965.00
		440	Bldg & Grounds Repair and Main Services	0.00	155,815.74
		4XX	Purchased Property Services	193,505.18	0.00
		5XX	Other Purchased Services	36,191.00	38,496.00
		6XX	Supplies and Materials	56,360.33	62,758.51
		810	Dues and Fees	1,002.50	190.00
		4XXX Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	0.00	22,778.00
280	Special Education - Local and State				
		1XXX Instruction			
		1XX	Personal Services - Salaries	760.20	31,140.00
		5XX	Other Purchased Services	62.35	0.00
		6XX	Supplies and Materials	1,164.91	560.48
390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
		4XX	Purchased Property Services	3,260.54	0.00
		5XX	Other Purchased Services	11.37	0.00
		6XX	Supplies and Materials	5,806.26	0.00
710	School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
		1XX	Personal Services - Salaries	0.00	3,244.90
		2XX	Personal Services - Employee Benefits	0.00	18.72
720	School Sponsored Athletics				
		27XX Student Transportation Services			
		5XX	Other Purchased Services	22,335.68	44,612.00
		35XX Extracurricular - Athletics			
		1XX	Personal Services - Salaries	109,107.84	374.92
		2XX	Personal Services - Employee Benefits	31.10	11.33
		5XX	Other Purchased Services	23,029.11	20,464.24
		6XX	Supplies and Materials	13,192.38	16,268.55
		810	Dues and Fees	4,167.63	1,105.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	0.00	664.80
			2XX	Personal Services - Employee Benefits	0.00	71.05
			6XX	Supplies and Materials	35,780.32	12,611.54
	999	Undistributed				
		9999	Undistributed			
			892	Material Prior Period Expenditure Adjustments	0.00	1,554.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				886,765.82	690,970.23	

Schedule Of Changes Worksheet					Fund Code 26	
Beginning Fund Balance					814,794.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					972,721.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					690,970.23	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	39,880.23	Less Last Year	34,574.50	(4b)	5,305.73
					5,305.73	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,101,851.50	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	22.77	0.00
	3281 State Technology Aid	3,724.32	3,612.42
	3445 State Combined Fund School Block Grant	6,151.05	6,151.05
	3447 SB96 Combined Block Grant Reimbursement	25.21	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,923.35	9,763.47

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services		4,183.44	75.00
		4XX Purchased Property Services		0.00	6,323.02
		5XX Other Purchased Services		210.70	0.00
		6XX Supplies and Materials		5,707.86	3,388.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,102.00	9,786.30

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	22.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,763.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,786.30	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	90,831.42	97,831.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>90,831.42</u>	<u>97,831.10</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	89,536.52	97,082.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>89,536.52</u>	<u>97,082.29</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	32,951.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	97,831.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	97,082.29	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	33,700.48	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	122,317.17	134,768.54
XX	39X	1XXX	112 Certified Teacher Staff Salaries	107,977.00	109,774.02
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	90,158.00	94,911.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	1,853,753.42	1,732,619.44
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	11,422.65	1,542.56
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	292.86	642.60
XX	XXX	26XX	41X Energy Utility Services	120,894.45	99,922.99
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	1,188.50	40,181.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	323,894.93	14,465.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	6,632.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	2,500.00	2,080.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	73,180.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	73,180.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	24,393.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	105,380.35
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	436,545.40
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	260,057.85	0.00	0.00	0.00	31,140.00
280	1XXX	2XX	39,746.18	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	2,080.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	560.48
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	102,960.89	0.00	0.00	0.00	0.00
Totals			402,764.92	2,080.00	0.00	0.00	31,700.48

436,545.40

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

**Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.*

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	45,500.00	0.00	0.00	0.00	45,500.00
Land Improvements	400,095.44	0.00	38,500.00	0.00	438,595.44
Buildings	6,555,841.00	-8,330.00	22,778.00	0.00	6,570,289.00
Machinery and Equipment	187,363.00	8,331.00	0.00	0.00	195,694.00
Construction in Progress	254,980.00	0.00	0.00	254,980.00	0.00
Totals at Historical Cost	7,443,779.44	1.00	61,278.00	254,980.00	7,250,078.44
Depreciation					
Improvement Accum	100,751.00	13,172.00	14,682.00	0.00	128,605.00
Building Accum	3,960,522.00	84,766.00	98,482.00	0.00	4,143,770.00
Machinery and Equipment Accum	189,696.00	-9,783.00	1,241.00	0.00	181,154.00
Total Accumulated Depreciation	4,250,969.00	88,155.00	114,405.00	0.00	4,453,529.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,192,810.44	-88,154.00	-53,127.00	254,980.00	2,796,549.44

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	272,362.59	0.00	0.00	10,854.59	261,508.00	0.00	261,508.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	272,362.59	0.00	0.00	10,854.59	261,508.00	0.00	261,508.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0481-68424879

24 Lake County

0481 St Ignatius K-12 Schools

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	625,598.29	27,773.22	0.00	653,371.51
Net Pension - TRS	3,662,270.00	123,565.00	0.00	3,785,835.00